

HOUSE BILL NO. HB0009

Alternative fuel taxation.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to fuel tax; providing for taxation of  
 2 alternative fuel as specified; providing exemptions;  
 3 providing for collection and distribution of the tax;  
 4 requiring a decal for electric vehicles; requiring  
 5 reporting as specified; providing rulemaking authority;  
 6 providing definitions; and providing for an effective date.

7

8 *Be It Enacted by the Legislature of the State of Wyoming:*

9

10 **Section 1.** W.S. 39-17-301 through 39-17-311 is  
 11 created to read:

12

ARTICLE 3

13

ALTERNATIVE FUEL TAXES

14

15

16 **39-17-301. Definitions.**

1

2 (a) As used in this article:

3

4 (i) "Accountable product" means any product that  
5 is subject to the reporting requirements of this state,  
6 regardless of its intended use or taxability;

7

8 (ii) "Agricultural purposes" means the  
9 cultivation of soil, raising or harvesting any agricultural  
10 or horticultural commodity including the raising, shearing,  
11 feeding, caring for, grazing, training and management of  
12 livestock, bees, poultry, furbearing animals and wildlife  
13 for gain, sale or profit, but excluding a custom operation;

14

15 (iii) "Alternative fuels" includes pure  
16 methanol, ethanol and other alcohols, blends of eighty-five  
17 percent (85%) or more of alcohol with gasoline, natural  
18 gas, liquid fuels produced from natural gas, liquefied  
19 petroleum gas or propane, coal-derived liquid fuels,  
20 hydrogen, electricity, pure biodiesel (B100), fuels other  
21 than alcohol which are derived from biological materials,  
22 renewable diesel and P-Series fuels. The state of Wyoming

1 may designate other fuels as alternative fuels if not  
2 previously defined as fuels under this chapter;

3

4 (iv) "Billed gallons" means the gallons,  
5 gasoline gallon equivalent (GGE) or diesel gallon  
6 equivalent (DGE) billed to the customer;

7

8 (v) "Biodiesel" means a fuel comprised of mono-  
9 alkyl esters of long chain fatty acids generally derived  
10 from vegetable oils or animal fats, designated B100, and  
11 meeting the requirements of ASTM D6751 for use in diesel  
12 engines;

13

14 (vi) "Biodiesel blend" means a blend of  
15 biodiesel fuel meeting ASTM D6751 with petroleum based  
16 diesel fuel, designated Bxx, where xx represents the volume  
17 percentage of biodiesel fuel in the blend. The department  
18 shall promulgate rules to designate xx for the purposes of  
19 this article;

20

21 (vii) "Bulk alternative fuel" means thirty-five  
22 (35) gallons or more or the gasoline gallon equivalent,  
23 diesel gallon equivalent or gasoline gallon equivalent for

1 electricity delivered at one (1) time, excluding  
2 alternative fuels delivered into the attached tanks or  
3 auxiliary tanks of a licensed motor vehicle;

4

5 (viii) "Bulk plant" means a fuel storage and  
6 distribution facility, other than a terminal, from which  
7 accountable product may be removed at a rack;

8

9 (ix) "Common carrier" means a person, including  
10 a railroad operator, who transports accountable product and  
11 who does not own the product;

12

13 (x) "Commercial vehicle" means as defined in  
14 W.S. 31-1-101(a)(i);

15

16 (xi) "Compressed natural gas" or "CNG" means  
17 natural gas which is compressed and stored in high-pressure  
18 containers. It is used as a fuel for natural gas-powered  
19 vehicles;

20

21 (xii) "Custom operation" means any agricultural  
22 purpose done for hire;

23

1           (xiii) "Dealer" means any person who sells or  
2 offers to sell alternative fuel at a specific location in  
3 this state, including any person selling or offering to  
4 sell alternative fuel at Wyoming airports;

5

6           (xiv) "Department" means the department of  
7 transportation;

8

9           (xv) "Diesel gallon equivalent" or "DGE" means  
10 the diesel gallon equivalent applied to liquefied natural  
11 gas in the amount of six and six hundredths (6.06) pounds  
12 of liquefied natural gas;

13

14           (xvi) "Dispenser" means the point of taxation  
15 for compressed natural gas and liquefied natural gas. The  
16 "dispenser" is the point where the gas is delivered into  
17 the fuel supply tank of a motor vehicle;

18

19           (xvii) "Distributor" means any person, other  
20 than a dealer, who receives alternative fuel or blends fuel  
21 used to propel a motor vehicle for distribution or resale  
22 in this state;

23

1           (xviii) "E-85" means an accountable product  
2 resulting from an eighty-five percent (85%) ethanol and  
3 fifteen percent (15%) blend of gasoline or which otherwise  
4 conforms to the standards as provided in W.S.  
5 40-7-102(a) (xxvi);

6

7           (xix) "Electric energy" means the amount of work  
8 accomplished by electrical power, usually measured in  
9 kilowatt hours (kWh);

10

11           (xx) "End user" means any person who uses  
12 alternative fuel within this state for the generation of  
13 power to propel a motor vehicle upon a highway;

14

15           (xxi) "Ethanol" means a colorless, odorless  
16 liquid produced synthetically by cracking ethane using  
17 ethane from natural gas or naphtha from crude oil, by  
18 fermentation from crop biomass such as sugar and corn or  
19 from waste products such as household waste and paper mill  
20 sludge through chemical decomposition and fermentation.  
21 "Ethanol" is also known as ethyl-alcohol or alcohol;

22

1           (xxii) "Export" means to obtain alternative fuel  
2 used to propel a motor vehicle in this state for sale or  
3 other distribution in another state. Alternative fuel  
4 delivered out of the state of Wyoming by or for the  
5 purchaser constitutes an export by the purchaser;

6

7           (xxiii) "Exporter" means a person, other than a  
8 supplier, who purchases alternative fuel used to propel a  
9 motor vehicle in this state for the purpose of transporting  
10 or delivering, other than in the fuel supply tank of a  
11 motor vehicle, the alternative fuel to another  
12 jurisdiction;

13

14           (xxiv) "Gallon" means a gallon as measured on a  
15 gross basis as defined in this section;

16

17           (xxv) "Gasoline gallon equivalent" or "GGE"  
18 means the gasoline gallon equivalent applied to  
19 nonliquefied compressed natural gas in the amount of five  
20 and sixty-six hundredths (5.66) pounds of compressed  
21 natural gas. The gasoline gallon equivalent applied to  
22 electricity is 33.56 kilowatt hours (kWh);

23

1           (xxvi) "Gross gallon" means a measured gallon  
2 without temperature or barometric adjustments;

3

4           (xxvii) "Highway" means any road, thoroughfare  
5 or public way of any kind in Wyoming except United States  
6 forest service development roads and any public highway  
7 which is required to be maintained entirely at private  
8 expense;

9

10           (xxviii) "Hybrid electric vehicle" means a  
11 vehicle that uses two (2) or more distinct power sources to  
12 move the vehicle. "Hybrid electric vehicle" includes a  
13 vehicle which includes an internal combustion engine and  
14 one (1) or more electric motors but vehicles which use  
15 other mechanisms to capture and use energy may also be  
16 included;

17

18           (xxix) "Hydrogen" means the chemical element  
19 which can be used as a fuel;

20

21           (xxx) "Import" means to bring alternative fuel  
22 for use as a motor vehicle fuel into this state by any  
23 means of conveyance other than in the fuel supply tank of a

1 motor vehicle. Alternative fuel delivered into this state  
2 from out of state by or for the seller constitutes an  
3 import by the seller, and alternative fuel delivered by or  
4 for the purchaser constitutes an import for the purchaser;

5

6 (xxxii) "Importer" means a person, other than a  
7 supplier, who purchases alternative fuel outside of this  
8 state for the purpose of transporting or delivering, other  
9 than in the fuel supply tank of a motor vehicle, the  
10 alternative fuel into this state for sale, use or  
11 distribution within this state as a motor vehicle fuel;

12

13 (xxxiii) "Lessor" means any person who, under the  
14 terms of a lease, grants the legal right of possession,  
15 control of and responsibility for the operation of a  
16 vehicle to another person;

17

18 (xxxiiii) "Liquefied natural gas" or "LNG" means  
19 natural gas, primarily methane, which has been liquefied by  
20 reducing its temperature to negative two hundred sixty  
21 (-260) degrees Fahrenheit at atmospheric pressure;

22

1           (xxxiv) "Liquid petroleum gas" or "LPG" means a  
2 gaseous product that has been compressed until it is  
3 transformed to a liquid and consists primarily of propane,  
4 propylene, butane and butylene in various mixtures. The  
5 components of LPG are gases at normal temperature and  
6 pressures;

7

8           (xxxv) "Methanol" means the clear, colorless  
9 liquid which is flammable and used as a fuel or fuel  
10 additive;

11

12           (xxxvi) "Motor vehicle" means as defined in W.S.  
13 31-1-101(a) (xv);

14

15           (xxxvii) "P-series fuel" means liquid blend  
16 fuels used either alone or mixed with gasoline in any  
17 proportion;

18

19           (xxxviii) "Plug-in electric vehicle" means any  
20 motor vehicle which can be recharged from any external  
21 source of electricity, including a wall socket, and the  
22 electricity stored in the rechargeable battery drives or

1 contributes to drive the wheels of the vehicle. "Plug-in  
2 electric vehicle" does not include a hybrid vehicle;

3

4 (xxxix) "Point of taxation" means the point  
5 within the fuel supply chain where the tax is collected;

6

7 (xl) "Position holder" means, with respect to  
8 alternative fuel in a terminal, the person who holds the  
9 inventory position in the alternative fuel as reflected on  
10 the records of the terminal operator. A person holds the  
11 inventory position when that person has a contractual  
12 agreement with the terminal operator for use of the storage  
13 facilities or other terminal related services at a terminal  
14 with respect to alternative fuel. "Position holder"  
15 includes a terminal operator who owns alternative fuel in a  
16 terminal;

17

18 (xli) "Rack" means a mechanism for delivering  
19 alternative fuel from a refinery or terminal into a  
20 transport truck, railroad car or other means of transfer  
21 which is outside of the terminal transfer system. For  
22 compressed natural gas, liquefied natural gas and liquefied  
23 petroleum gas the rack is defined as the dispenser;

1

2           (xlii) "Refiner" means any person who produces,  
3 refines, manufactures, blends or compounds alternative fuel  
4 in this state if the alternative fuel is used to propel a  
5 motor vehicle;

6

7           (xliii) "Renewable diesel", often referred to as  
8 "green diesel" or "second generation diesel", refers to  
9 petrodiesel-like fuels derived from biological sources that  
10 are chemically not esters and thus distinct from biodiesel.  
11 Renewable diesel is chemically the same as petrodiesel, but  
12 it is made of biomass;

13

14           (xliv) "Supplier" means a person who is:

15

16                   (A) Subject to the general taxing  
17 jurisdiction of this state;

18

19                   (B) Registered pursuant to section 4101 of  
20 the federal Internal Revenue Code for transactions in  
21 alternative fuels in the bulk transfer/terminal  
22 distribution system; and

23

1 (C) One (1) of the following:

2

3 (I) The position holder in a terminal  
4 or refinery in this state;

5

6 (II) An importer of alternative fuel  
7 into this state from another jurisdiction;

8

9 (III) A person who acquires  
10 alternative fuel from a terminal or refinery from a  
11 position holder pursuant to a two-party exchange; or

12

13 (IV) The position holder in a terminal  
14 or refinery outside this state with respect to alternative  
15 fuel which that person imports into this state on the  
16 account of that person.

17

18 (D) "Supplier" also includes a person who  
19 produces alternative fuel used to propel a motor vehicle in  
20 this state, alternative fuel used to propel a motor vehicle  
21 for import into this state into a terminal or acquires fuel  
22 through import by truck or railcar into a terminal or  
23 refinery.

1

2 (xlv) "Terminal" means an alternative fuel  
3 storage and distribution facility that is supplied by  
4 pipeline or vessel, and from which alternative fuel may be  
5 removed at a rack;

6

7 (xlvi) "Terminal operator" means any person who  
8 owns, operates or otherwise controls a terminal;

9

10 (xlvii) "Use" or "used" means the consumption of  
11 alternative fuel in a motor vehicle upon a highway and  
12 includes the reception of alternative fuel into any tank on  
13 a motor vehicle which is used by the engine that generates  
14 motive power for the vehicle;

15

16 (xlviii) "User" means any person who uses  
17 alternative fuel within this state in an internal  
18 combustion engine for the generation of power to propel a  
19 motor vehicle upon a highway;

20

21 (xlix) "This article" means W.S. 39-17-301  
22 through 39-17-311.

23

1           (b) As used in this chapter, "motor fuels" means  
2 gasoline as defined in W.S. 39-17-101(a)(xii), diesel fuel  
3 as defined in W.S. 39-17-201(a)(xxi), and alternative fuels  
4 as defined in W.S. 39-17-301(a)(iii).

5

6           **39-17-302. Administration; confidentiality.**

7

8           (a) The administration of this article is vested in  
9 the department which shall prescribe the reporting format  
10 and forms for the making of returns, and assessment and  
11 collection of license taxes and fees hereby imposed. The  
12 department shall promulgate rules and regulations  
13 consistent with the provisions hereof as provided by the  
14 Wyoming Administrative Procedure Act necessary to the  
15 enforcement of the provisions of this article. All tax  
16 returns and records are open to examination by the director  
17 of the state department of audit or his deputies.

18

19           (b) No state employee who by virtue of his employment  
20 has knowledge of the business affairs of any person filing  
21 or required to file any tax returns under this article  
22 shall make known its contents in any manner or permit any  
23 person to have access to any returns or information

1 contained therein except as provided by law or in the  
2 following cases:

3

4 (i) The delivery to the taxpayer or his legal  
5 representatives upon written request of a copy of any  
6 return or report in connection with his tax;

7

8 (ii) The publication of statistics so classified  
9 to prevent the identification of particular returns or  
10 reports;

11

12 (iii) The inspection by the attorney general of  
13 the report or return of any person who brings an action  
14 against the state, or against whom an action is  
15 contemplated or has been instituted;

16

17 (iv) The introduction into evidence of any  
18 report or return or information there from in any  
19 administrative or court proceeding to which the person  
20 making the report or return is a party;

21

22 (v) The furnishing of any information to the  
23 United States government and its territories, the District

1 of Columbia, any state allowing similar privileges to the  
2 department or to the multistate tax commission for relay to  
3 tax officials of cooperating states. Information furnished  
4 shall be only for tax purposes;

5

6 (vi) The inspection of tax returns and records  
7 by the department of audit.

8

9 (c) Any person who violates subsection (b) of this  
10 section is guilty of a misdemeanor and upon conviction  
11 shall be fined not more than one thousand dollars  
12 (\$1,000.00), imprisoned for not more than one (1) year, or  
13 both.

14

15 (d) The department may enter into cooperative  
16 agreements with other jurisdictions, for the exchange of  
17 information and auditing of users of alternative fuels used  
18 in fleets of motor vehicles operated or intended to operate  
19 interstate. An agreement or declaration of amendment is not  
20 effective until stated in writing and filed with the  
21 department.

22

1           (e) An agreement may provide for determining the base  
2 jurisdiction for users, users records requirements, audit  
3 procedures, exchange of information, persons eligible for  
4 tax licensing, defining qualified motor vehicles,  
5 determining if bonding is required, specifying reporting  
6 requirements and periods including defining uniform penalty  
7 and interest rates for late reporting, determining methods  
8 for collecting and forwarding of alternative fuel taxes and  
9 penalties to another member jurisdiction, paying interest  
10 on certain refund requests and other provisions as will  
11 facilitate the administration of the agreement.

12

13           (f) The department may, as required by the terms of  
14 an agreement, forward to officers or agents of another  
15 jurisdiction any information in the department's possession  
16 relative to the manufacture, receipts, sale, use,  
17 transportation or shipment of alternative fuels by any  
18 person. The department may disclose to officers or agents  
19 of another member jurisdiction the location of officers,  
20 motor vehicles and other real and personal property of  
21 users of alternative fuels.

22

1           (g) An agreement may provide for each member  
2 jurisdiction to audit the records of persons based in the  
3 jurisdiction to determine if the alternative fuel taxes due  
4 each jurisdiction are properly reported and paid. Each  
5 state shall forward the findings of the audits performed on  
6 persons based in the jurisdiction to each jurisdiction in  
7 which the person has taxable use of alternative fuels. For  
8 persons not based in this state and who have taxable use of  
9 alternative fuels in this state, the department may serve  
10 the audit findings received from another jurisdiction, in  
11 the form of an assessment, on the person as though an audit  
12 was conducted by the department.

13

14           (h) Any agreement entered into pursuant to this  
15 section does not preclude the department from auditing the  
16 records of any licensee under this chapter.

17

18           (j) If the department enters into any agreement under  
19 the authority of this section and the provisions set forth  
20 in the agreement are in conflict with any rules or  
21 regulations promulgated by the department, the agreement  
22 provisions prevail.

23

1           **39-17-303. Imposition.**

2

3           (a) Taxable event. The following shall apply:

4

5                   (i) There is levied and shall be collected a  
6 license tax on all alternative fuel used, sold or  
7 distributed for sale or use in this state except for those  
8 fuels exempted under W.S. 39-17-305;

9

10                   (ii) The tax imposed by W.S. 39-17-304(a)(iii)  
11 shall cease to be collected on the first day of the third  
12 month following the date the department of environmental  
13 quality notifies the director of the department of  
14 transportation that the balance of the corrective action  
15 account created by W.S. 35-11-1424 exceeds seventeen  
16 million dollars (\$17,000,000.00) and the environmental  
17 pollution financial responsibility account created by W.S.  
18 35-11-1427 exceeds one million dollars (\$1,000,000.00). The  
19 tax shall again be collected beginning on the first day of  
20 the third month following the date the department of  
21 environmental quality notifies the director of the  
22 department of transportation that the balance of the

1 corrective action account has fallen below eleven million  
2 dollars (\$11,000,000.00).

3

4 (b) Basis of tax. The following shall apply:

5

6 (i) The state of Wyoming preempts the field of  
7 imposing taxes upon sales of alternative fuels used to  
8 propel a motor vehicle and no city, town or county may levy  
9 or collect taxes upon the sales of alternative fuels to  
10 propel a motor vehicle;

11

12 (ii) The taxes imposed on alternative fuel shall  
13 be conclusively presumed to be a direct tax on the ultimate  
14 or retail consumer. When taxes are paid by any person other  
15 than the ultimate or retail consumer, the payment shall be  
16 considered as pre-collected and as an advance payment of  
17 the purpose of convenience and facility to the consumer and  
18 shall thereafter be added to the price of the alternative  
19 fuel and recovered from the ultimate or retail consumer,  
20 regardless of where or how the taxable fuel is ultimately  
21 consumed;

22

1           (iii) Any user not otherwise required to be  
2 licensed and report the tax levied pursuant to this section  
3 under the provisions of W.S. 39-17-306 or 39-17-307 shall  
4 be required to be licensed and report all taxes due under  
5 this section pursuant to the provisions of W.S. 39-17-306  
6 and 39-17-307;

7  
8           (iv) When a supplier, distributor, refiner,  
9 importer or exporter imports alternative fuel into or  
10 exports alternative fuel from the state of Wyoming in the  
11 fuel supply tanks of motor vehicles, the amount of  
12 alternative fuel consumed in the vehicles on Wyoming  
13 highways shall be deemed to be the product of the total  
14 amount of the alternative fuel consumed in his entire  
15 operations within and without this state times the total  
16 number of miles traveled on the highways within this state  
17 divided by the total number of miles traveled within and  
18 without this state. In the absence of mileage records, the  
19 department may by rule promulgated pursuant to W.S.  
20 39-17-302(a) adopt the mileage basis for determining the  
21 taxable use of alternative fuel used in those motor  
22 vehicles which travel regularly over prescribed courses on  
23 and off the highways within the state of Wyoming. In the

1 absence of records showing the number of miles actually  
2 operated per gallon of alternative fuel consumed, it shall  
3 be presumed that not less than one (1) gallon, gasoline  
4 gallon equivalent (GGE) or diesel gallon equivalent (DGE)  
5 of alternative fuel was consumed for every four (4) miles  
6 traveled;

7

8           (v) A Wyoming licensed supplier, distributor,  
9 refiner or importer who is unable to recover the license  
10 taxes due from a bulk sale to a licensee who is other than  
11 an end user and is not owned, rented or leased by the  
12 supplier, distributor, refiner or importer requesting the  
13 credit is not liable for the taxes and may credit the  
14 amount of unpaid taxes against a later remittance of taxes  
15 required under W.S. 39-17-304(a)(i). The department shall  
16 promulgate rules to implement this paragraph.

17

18           (c) Taxpayer. The following shall apply:

19

20           (i) Every person who sells or offers to sell to  
21 the retail trade gasoline blended with alcohol or ethers  
22 for use in motor vehicles shall conspicuously display a

1 sign on each pump dispensing the fuel stating the blend of  
2 gasoline and alcohol or ethers;

3

4 (ii) A terminal operator or bulk plant operator  
5 may rely on the representation made by the purchaser of  
6 alternative fuel or the purchaser's agent concerning the  
7 destination state of alternative fuel. A purchaser is  
8 liable for any tax due as a result of the purchaser's  
9 diversion of fuel from the represented destination state.

10

11 **39-17-304. Taxation rate.**

12

13 (a) Except as otherwise provided by this section and  
14 W.S. 39-17-305, the total tax on alternative fuel used to  
15 propel a motor vehicle shall be twenty-four cents (\$.24)  
16 per gallon. The gasoline gallon equivalent (GGE) shall be  
17 used for compressed natural gas, liquid petroleum gas or  
18 electricity. The diesel gallon equivalent (DGE) shall be  
19 used for liquefied natural gas or renewable diesel. The  
20 rate shall be imposed as follows:

21

22 (i) There is levied and shall be collected a  
23 license tax of twenty-three cents (\$.23) per gallon,

1 gasoline gallon equivalent or diesel gallon equivalent as  
2 appropriate on all alternative fuel used, sold or  
3 distributed for sale or use in this state to propel a motor  
4 vehicle except for those fuels exempted under W.S.  
5 39-17-305;

6  
7 (ii) Notwithstanding paragraph (i) of this  
8 subsection, alternative fuel sold for use in aircraft shall  
9 be taxed at four cents (\$.04) per gallon, gasoline gallon  
10 equivalent or diesel gallon equivalent as appropriate  
11 except for those fuels exempted under W.S. 39-17-305;

12  
13 (iii) In addition to the tax collected pursuant  
14 to paragraphs (i) and (ii) of this subsection, there is  
15 levied and shall be collected a license tax of one cent  
16 (\$.01) per gallon, gasoline gallon equivalent or diesel  
17 gallon equivalent as appropriate on all alternative fuel  
18 used, sold or distributed for sale or use in this state to  
19 propel a motor vehicle except for those fuels exempted  
20 under W.S. 39-17-305(a).

21

22 **39-17-305. Exemptions.**

23

1           (a) Alternative fuel sold for the purposes of  
2 propelling a motor vehicle at a Wyoming terminal rack for  
3 export by a person licensed as an exporter in this state is  
4 exempt from the license tax imposed under W.S.  
5 39-17-304(a)(i) through (iii). This exemption shall not  
6 apply to fuel in the supply tank of a motor vehicle. The  
7 exempt sales shall be reported on or before the last day of  
8 the month in a format required by the department. The sales  
9 reports are invalid if not submitted to the department  
10 within one (1) year following date of sale.

11

12           (b) Exchanges or sales of alternative fuel which is  
13 sold for the purposes of propelling a motor vehicle between  
14 suppliers are exempt from the license tax imposed under  
15 W.S. 39-17-304(a)(i) through (iii). Alternative fuel  
16 directly exported, other than in the fuel supply tank of a  
17 motor vehicle, by a supplier is exempt from the license  
18 taxes under this article.

19

20           **39-17-306. Licenses; permits.**

21

22           (a) Each alternative fuel supplier, refiner,  
23 distributor, terminal operator, importer or exporter of

1 alternative fuel used to propel a motor vehicle shall  
2 obtain an annual license from the department to conduct  
3 business in this state. Prior to commencing business the  
4 supplier, distributor, terminal operator, importer,  
5 exporter or refiner shall file an application with the  
6 department on forms prescribed and furnished by the  
7 department containing the information specified therein.  
8 The fee for each type of license is twenty-five dollars  
9 (\$25.00). The department may revoke any license granted  
10 under this section upon proof of violation of any provision  
11 of this article.

12

13 (b) Each alternative fuel dealer shall obtain an  
14 annual license from the department to conduct business in  
15 this state. Prior to commencing business the dealer shall  
16 file an application with the department on forms prescribed  
17 and furnished by the department containing the information  
18 specified therein. The application for the license shall  
19 state the location of each place where alternative fuel is  
20 to be sold or offered for sale. The license shall be used  
21 only for one (1) specific location by the dealer in whose  
22 name it is issued. The license is valid for one (1) year  
23 unless surrendered by the dealer for nonuse or revoked by

1 the department. The dealer shall immediately return the  
2 license upon the sale or discontinuance of any licensed  
3 location. The license fee is twenty-five dollars (\$25.00)  
4 for each location. The department may revoke any license  
5 granted under this subsection upon proof of violation of  
6 any provision of this article.

7

8 (c) The department may enter into reciprocal  
9 agreements with other jurisdictions for the licensing of  
10 persons under this section who have been licensed under a  
11 similar law in another jurisdiction.

12

13 (d) The department may require bonds, or accept in  
14 lieu of a bond a certificate of deposit meeting the  
15 requirements of paragraph (vi) of this subsection, under  
16 this article as follows:

17

18 (i) Except as otherwise provided in this  
19 subsection, all licensees with a tax liability shall file  
20 with the department a bond in the sum of fifty thousand  
21 dollars (\$50,000.00), or the equivalent of the licensee's  
22 tax liability for six (6) months, whichever is greater, at  
23 the discretion of the department. The department shall

1 waive the bond if a licensee has established a good filing  
2 record which is complete, accurate and timely with the  
3 department for the preceding year;

4

5 (ii) When a distributor, supplier or dealer who  
6 has been in business for one (1) year or longer and has  
7 established a good filing record which is complete,  
8 accurate and timely with the department violates a  
9 provision of this article, the distributor, supplier or  
10 dealer shall file a bond with the department equal to the  
11 sum of the last available six (6) months tax liability;

12

13 (iii) The bond shall be executed with a  
14 corporate surety duly licensed to do business in this  
15 state. In lieu of a corporate surety bond, the department  
16 may accept a cash bond made payable to the department. Any  
17 interest earned on a cash bond shall accrue to the  
18 licensee. The bond shall be:

19

20 (A) Approved as to form by the Wyoming  
21 attorney general;

22

23 (B) Made payable to the department;

1

2 (C) Guarantee payment of delinquent taxes,  
3 penalties and interest due under this article and the  
4 return of the license issued under this article;

5

6 (D) Conditioned on the applicant not  
7 practicing any fraud, making any fraudulent representation  
8 or violating any law relating to the conduct of the  
9 business for which the applicant is licensed under this  
10 article.

11

12 (iv) Notwithstanding the waiver of a bond  
13 authorized under paragraph (i) of this subsection, the  
14 department may require a bond from any licensee whose  
15 license has been revoked or who violates any provision of  
16 this article. Any licensee who fails to file any report  
17 required under this article, remits insufficient funds or  
18 is delinquent in filing any two (2) times in a preceding  
19 twelve (12) month period shall be required to post a bond  
20 as provided in this subsection. Such bond may be waived by  
21 the department after a demonstration of a good filing  
22 record which is complete, accurate and timely by the  
23 licensee for a twelve (12) month period;

1

2 (v) Failure to post the required bond or  
3 certificate of deposit under this subsection shall result  
4 in the denial of a license;

5

6 (vi) In lieu of a surety or cash bond the  
7 department may accept a certificate of deposit under the  
8 following requirements:

9

10 (A) The certificate of deposit:

11

12 (I) Shall be issued by a financial  
13 institution authorized to do business in Wyoming and  
14 qualified by law to act as a depository of public funds in  
15 this state;

16

17 (II) Shall be payable not more than  
18 one (1) year after being deposited with the department.

19

20 (B) The department shall be given a first  
21 priority security interest in the certificate of deposit.  
22 The certificate of deposit shall not be subject to  
23 attachment or execution unless the attachment or execution

1 arises out of a suit for delinquent taxes, penalties and  
2 interest due under this article and the return of the  
3 license issued under this article. The entire amount of the  
4 certificate of deposit shall be forfeited to the state if  
5 the licensee practices any fraud, makes any fraudulent  
6 representation or violates any law relating to the conduct  
7 of the business for which he is licensed under this  
8 article;

9

10 (C) The certificate of deposit and related  
11 documents providing for the security interest and  
12 forfeiture shall be approved as to form by the Wyoming  
13 attorney general;

14

15 (D) The licensee shall pay all cost  
16 incurred by the department to perfect its security  
17 interest;

18

19 (E) Any interest earned on a certificate of  
20 deposit shall accrue to the licensee.

21

22 (e) No person shall operate a commercial vehicle as  
23 defined in W.S. 31-18-101(a)(iii) between Wyoming and other

1 jurisdictions unless the person has a valid international  
2 fuel tax agreement license and decals pursuant to W.S.  
3 31-18-502 or a temporary permit under W.S. 31-18-201.

4

5 (f) Each applicant for an international fuel tax  
6 agreement license and decals shall file an application in a  
7 form and manner prescribed by the department and pay the  
8 applicable fees for the license and a decal as prescribed  
9 by the department pursuant to W.S. 31-18-502.

10

11 **39-17-307. Compliance; collection procedures.**

12

13 (a) Returns and reports. The following shall apply:

14

15 (i) On or before the last day of each month:

16

17 (A) When alternative fuel is purchased to  
18 propel a motor vehicle or distributed in Wyoming from a  
19 Wyoming licensed supplier, the supplier shall report, using  
20 the appropriate equivalency formula, to the department all  
21 gallons sold in the state during the preceding calendar  
22 month and remit all taxes due for alternative fuel sold to  
23 an end user;

1

2 (B) When alternative fuel is purchased out  
3 of Wyoming for use, sale or distribution to propel a motor  
4 vehicle in Wyoming, the Wyoming licensed supplier shall  
5 report, using the appropriate equivalency formula, to the  
6 department all gallons used, sold or distributed during the  
7 preceding calendar month and remit all taxes due under this  
8 article for fuel sold to an end user;

9

10 (C) Each Wyoming licensed supplier with a  
11 Wyoming retail location shall report, using the appropriate  
12 equivalency formula, to the department all gallons of  
13 alternative fuel used to propel a motor vehicle during the  
14 preceding calendar month and remit taxes due under this  
15 article for fuel sold to an end user or a retail location;

16

17 (D) When alternative fuel is purchased in  
18 Wyoming from a Wyoming licensed refiner, the refiner shall  
19 report, using the appropriate equivalency formula, to the  
20 department all gallons used, sold or distributed during the  
21 preceding calendar month and remit all taxes due for fuel  
22 sold to an end user;

23

1                   (E) Each Wyoming licensed distributor,  
2 importer, exporter with Wyoming retail locations shall  
3 report, using the appropriate equivalency formula, to the  
4 department all gallons of alternative fuel imported and  
5 used to propel a motor vehicle during the preceding  
6 calendar month and remit taxes due under this article for  
7 fuel sold to an end user or a retail location;

8  
9                   (F) Each Wyoming licensed importer shall  
10 report, using the appropriate equivalency formula, to the  
11 department all gallons imported and used to propel a motor  
12 vehicle during the preceding calendar month and remit taxes  
13 due under this article for fuel sold to an end user unless  
14 the tax has been paid to an out-of-state licensed supplier;

15  
16                   (G) Any person acquiring biodiesel (B100),  
17 ethanol or other alcohols, methanol, butane or other  
18 blending components to blend with gasoline, diesel or  
19 alternative fuels shall report to the department all  
20 gallons of biodiesel (B100) ethanol or other alcohols, and  
21 methanol, butane or other blending components, purchased  
22 and blended during the preceding calendar month and remit  
23 all additional taxes due.

1

2           (ii) Each person transporting, conveying or  
3 bringing alternative fuel used to propel a motor vehicle  
4 into this state for sale, use or distribution in this state  
5 shall furnish the department a verified statement showing  
6 the number of gallons, using the appropriate equivalency  
7 formula, of alternative fuel delivered during the month  
8 preceding the report, the name of the person to whom the  
9 delivery was made and the place of delivery;

10

11           (iii) Each person who exports alternative fuel  
12 from this state shall report the number of gallons  
13 exported, using the appropriate equivalency formula, the  
14 destination state and the name of the person to whom  
15 exported;

16

17           (iv) On or before the last day of each month:

18

19           (A) Each dealer, who is not licensed as a  
20 distributor, shall submit a statement to the department in  
21 a format required by the department showing the number of  
22 gallons, gasoline gallon equivalent or diesel gallon  
23 equivalent of alternative fuel acquired, the person who

1 supplied the alternative fuel and the total gallons or  
2 gallon equivalents sold during the preceding calendar month  
3 and remit any taxes due if the point of taxation is at the  
4 dispenser;

5

6 (B) Each distributor or importer shall, if  
7 applicable, submit a statement to the department in a  
8 format required by the department for the preceding  
9 calendar month for the purpose of obtaining a refund from  
10 the department for taxes paid pursuant to this section.

11

12 (v) A person shall not transport alternative  
13 fuel used to propel a motor vehicle by railroad tank car or  
14 transport truck unless the person has a shipping document  
15 for its transportation that complies with this section. A  
16 shipping document issued by a terminal operator or the  
17 operator of a bulk plant shall contain the following  
18 information:

19

20 (A) The identification, including address,  
21 of the terminal or bulk plant from which the alternative  
22 fuel was received;

23

1                   (B) The date the alternative fuel was  
2 removed;

3

4                   (C) The amount of alternative fuel removed,  
5 indicating gross gallons and net gallons or the equivalent  
6 amount based on the gasoline gallon equivalent or diesel  
7 gallon equivalent;

8

9                   (D) The destination state of the  
10 alternative fuel, as represented to the terminal operator  
11 by the transporter, the shipper or the shipper's agent;

12

13                   (E) The name of the shipper of the  
14 alternative fuel within the bulk plant or terminal;

15

16                   (F) The consignee's name and address;

17

18                   (G) The transporter's name;

19

20                   (H) Any other information required by the  
21 department for the enforcement of this article.

22

1           (vi) A person to whom a shipping document was  
2 issued for the shipment of alternative fuel used to propel  
3 a motor vehicle shall:

4

5           (A) Carry the shipping document in the  
6 conveyance for which it was issued when transporting the  
7 alternative fuel;

8

9           (B) Show the shipping document to a law  
10 enforcement officer or authorized personnel of the  
11 department upon request;

12

13           (C) Deliver the alternative fuel described  
14 in the shipping document to the destination state printed  
15 on it unless the person does all of the following:

16

17           (I) Notifies the department when  
18 transporting the alternative fuel into a state other than  
19 the printed destination state that the person has received  
20 instructions for if the shipping document was issued to  
21 deliver the alternative fuel to a different destination  
22 state;

23

1                   (II) Writes on the shipping document  
2 the change in destination state;

3

4                   (III) Gives a copy of the shipping  
5 document to the distributor or other person to whom the  
6 alternative fuel is delivered.

7

8                   (vii) A person to whom alternative fuel used to  
9 propel a motor vehicle is delivered by railroad tank car or  
10 transport truck shall not accept delivery of the  
11 alternative fuel if the destination state shown on the  
12 shipping document for the alternative fuel is a state other  
13 than Wyoming. The person to whom the alternative fuel is  
14 delivered shall examine the shipping document and keep a  
15 copy of the shipping document;

16

17                   (viii) Each supplier, refiner, terminal  
18 operator, importer, exporter, distributor and dealer shall  
19 keep and preserve records relating to the purchase and sale  
20 of alternative fuel for three (3) years. The department  
21 may, by rule and regulation, authorize alternate methods of  
22 preserving the records required under this section;

23

1           (ix) Each person transporting, conveying or  
2 importing alternative fuel into the state or producing,  
3 refining, manufacturing, blending or compounding and using,  
4 selling or distributing alternative fuel for sale or use in  
5 this state shall keep and preserve the records relating to  
6 the purchase or sale of alternative fuel for three (3)  
7 years;

8  
9           (x) On or before the last day of the month  
10 following each calendar quarter, each carrier licensed  
11 under the provisions of the international fuel tax  
12 agreement shall file, in a format required by the  
13 department, a report indicating the total number of miles  
14 traveled in all jurisdictions by the carrier's vehicles  
15 subject to the tax under this article, the total number of  
16 miles traveled by those vehicles in this state, the amount  
17 of alternative fuel used by those vehicles in all  
18 jurisdictions, the amount of tax under this article paid  
19 during the calendar quarter and any other information  
20 required by the department to compute the carrier's tax  
21 liability. The carrier shall pay all taxes due under this  
22 article at the time the report is filed. If the tax on  
23 alternative fuel imported in the fuel supply tanks of motor

1 vehicles for taxable use on Wyoming highways can be more  
2 accurately determined on a mileage basis, the department  
3 may approve and adopt that basis. In the absence of mileage  
4 records showing the number of miles actually operated per  
5 gasoline gallon equivalent or diesel gallon equivalent of  
6 alternative fuel consumed, it shall be presumed that not  
7 less than one (1) gasoline gallon equivalent or diesel  
8 gallon equivalent was consumed for every four (4) miles  
9 traveled.

10

11 (b) Payment. The following shall apply:

12

13 (i) On or before the last day of each month  
14 every supplier, refiner, terminal operator, importer and  
15 dealer shall pay to the department all license taxes  
16 imposed by this article which are due based upon the  
17 statement submitted under W.S. 39-17-307(a)(i). Payment may  
18 be made by electronic funds transfer;

19

20 (ii) The supplier, refiner or importer shall not  
21 require payment from the distributor of the license taxes  
22 imposed under this article until three (3) business days  
23 prior to the date which the taxes are required to be

1 remitted to the state by the supplier, refiner or importer.  
2 A licensed distributor may elect to make delayed payments  
3 to a licensed supplier, refiner or importer, provided:  
4

5 (A) If the supplier, refiner or importer  
6 has an electronic funds transfer program in operation, the  
7 payment is made by electronic funds transfer; and  
8

9 (B) The distributor continues to make  
10 timely payments to the supplier, refiner or importer.  
11

12 (iii) A distributor or importer who owns a bulk  
13 plant in this state may take a shrinkage credit of one  
14 percent (1%) on gross gallons, if applicable, of bulk  
15 alternative fuel purchased directly from a terminal and  
16 delivered in this state for use, sale or distribution. This  
17 credit may be claimed on the monthly tax return. A  
18 distributor or importer who does not own a bulk plant, but  
19 owns retail locations and distributes alternative fuel to  
20 those locations only shall be entitled to the shrinkage  
21 credit on gross gallons, if applicable, of bulk alternative  
22 fuel delivered. The shrinkage credit may not apply to some  
23 alternative fuels. The department shall promulgate rules

1 which specify the applicability of the credit and provide  
2 an application process for the credit.

3

4 (c) Timelines. The following shall apply:

5

6 (i) Any report, claim, tax return, statement or  
7 other document or payments required or authorized by this  
8 article to be made or filed to or with the department and  
9 which is:

10

11 (A) Transmitted through the United States  
12 mail is deemed filed and received by the department on the  
13 date shown by the post office cancellation mark stamped on  
14 the envelope or other appropriate wrapper containing it;

15

16 (B) Mailed but not received by the  
17 department or where received but the cancellation mark is  
18 illegible, erroneous or omitted, is deemed filed and  
19 received on the date mailed if the sender establishes it  
20 was deposited in the mail on or before the due date for  
21 filing and submits a duplicate within thirty (30) days  
22 following written notification by the department of the  
23 nonreceipt;

1

2 (C) Received through electronic funds  
3 transfer is deemed to have been received when the  
4 electronic funds transfer transmission is received by the  
5 department;

6

7 (D) Received through electronic data  
8 interchange is deemed to have been received when the  
9 electronic data interchange transmission is received by the  
10 department.

11

12 (ii) Any tax return or license application that  
13 is not signed and any tax return which does not contain all  
14 pertinent information is considered not filed until the  
15 licensee signs or supplies the required information to the  
16 department. If the information required in the documents is  
17 presented to the department in a format other than that  
18 prescribed or otherwise approved by the department, the tax  
19 return, application or claim for refund or credit shall be  
20 deemed not filed. The licensee shall have ten (10) days to  
21 provide the information requested in a manner prescribed or  
22 otherwise approved by the department. If the licensee  
23 provides the information requested by the department within

1 ten (10) days, the tax return or license application shall  
2 be deemed to have been timely filed;

3

4 (iii) Evidence that correspondence was mailed  
5 from the department to the last known address of a person  
6 shall be deemed prima facie evidence that the person  
7 received the correspondence after five (5) business days  
8 have elapsed from the date the correspondence was mailed.  
9 As used in this section, "last known address" means the  
10 most current address on file with the department.

11

12 (d) The department shall promulgate rules and  
13 regulations necessary to define the reporting format  
14 requirement for all licensees.

15

16 **39-17-308. Enforcement.**

17

18 (a) Audits. The following shall apply:

19

20 (i) All tax returns and records are open to  
21 examination by the director of the state department of  
22 audit or his deputies.

23

1           (b) Interest. The license taxes and penalty shall be  
2 collected by the department together with interest of one  
3 percent (1%) per month on the license taxes from the due  
4 date until payment.

5

6           (c) Penalties. The following shall apply:

7

8           (i) Any person who conducts the business of a  
9 supplier, refiner, distributor, terminal operator,  
10 importer, exporter or dealer without holding a valid  
11 license as specified in W.S. 39-17-306 is guilty of a  
12 misdemeanor punishable as provided in paragraph (viii) of  
13 this subsection. Each day in violation of the provisions of  
14 this section constitutes a separate offense;

15

16           (ii) If any person fails or refuses to file the  
17 monthly statement and remit the tax as provided by W.S.  
18 39-17-307(a)(i), the department shall make a statement for  
19 that person from the best information available and from  
20 such statement shall determine the amount of license taxes  
21 required to be paid and add thereto a penalty of ten  
22 percent (10%) of the taxes due. The department shall notify  
23 the delinquent taxpayer of the total amount due by serving

1 written notice upon such person personally or by United  
2 States mail to the last known address as shown on the  
3 records of the department. If the delinquent taxpayer  
4 proves to the department that the delinquency was due to a  
5 reasonable cause, the department shall waive the penalty  
6 provided in this paragraph. If the delinquent taxpayer  
7 after receiving the statement prepared by the department  
8 later renders to the department a true statement covering  
9 the same calendar month, the department shall use such  
10 statement, adding the penalty of ten percent (10%) and  
11 interest of one percent (1%) per month on the license taxes  
12 from the due date until payment. The penalty shall be  
13 waived by the department upon satisfactory written proof  
14 the delinquency was due to a reasonable cause;

15

16 (iii) Any person who fails to furnish any report  
17 or remit any license tax to the department as required by  
18 this article is guilty of a misdemeanor. Each offense is  
19 punishable as provided in paragraph (viii) of this  
20 subsection. In addition, the department may suspend or  
21 revoke any license held by the offender and may require the  
22 offender, as a condition of any future licensing under this

1 article, to provide a surety bond, cash bond or certificate  
2 of deposit as provided by W.S. 39-17-306(d);

3  
4 (iv) Any supplier, refiner, terminal operator,  
5 importer, exporter, distributor or dealer selling  
6 alternative fuel subject to the license taxes imposed by  
7 this article while delinquent in the payment of any such  
8 taxes is liable for double the amount due to be recovered  
9 in a suit instituted by and in the name of the state of  
10 Wyoming. Upon application made by the state a writ of  
11 injunction may be issued, without requiring bond, against  
12 the defendants enjoining and restraining them from selling  
13 or offering to sell in the state alternative fuel until the  
14 license taxes are paid. Upon application made by the state  
15 a receiver of the property and business of the defendant  
16 may be appointed to impound the same as security for the  
17 delinquent tax and any judgment recovered in the suit;

18  
19 (v) Any person who makes a false statement in a  
20 report required by this article is guilty of a misdemeanor  
21 punishable as provided in paragraph (viii) of this  
22 subsection. In addition, the person shall forfeit all  
23 rights to a refund to the extent that the false statement

1 resulted in a refund larger than that to which the person  
2 was lawfully entitled;

3

4 (vi) The department may revoke any license  
5 granted upon proof of violation of any provision of this  
6 article;

7

8 (vii) Any person who does not display a sign as  
9 provided by W.S. 39-17-303(c)(i) is guilty of a misdemeanor  
10 punishable as provided in paragraph (viii) of this  
11 subsection;

12

13 (viii) Any person violating any provision of  
14 this article, or who procures, aids or abets any person in  
15 a violation or noncompliance is guilty of a misdemeanor and  
16 upon conviction shall be fined not more than seven hundred  
17 fifty dollars (\$750.00), imprisoned for not more than six  
18 (6) months or both;

19

20 (ix) The Wyoming highway patrol and all peace  
21 officers of any county or municipality shall aid in the  
22 enforcement of this article.

23

1 (d) Liens. There are no specific applicable  
2 provisions for liens for this article.

3

4 (e) Tax sales. There are no specific applicable  
5 provisions for tax sales for this article.

6

7 **39-17-309. Taxpayer remedies.**

8

9 (a) Interpretation requests. There are no specific  
10 applicable provisions for interpretation requests for this  
11 article.

12

13 (b) Appeals. There are no specific applicable  
14 provisions for appeals for this article.

15

16 (c) Refunds. The following shall apply:

17

18 (i) On or before the last day of each month  
19 every distributor shall, if applicable, submit a statement  
20 to the department on forms furnished by or in a format  
21 required by the department for the preceding calendar month  
22 for the purpose of obtaining a refund from the department  
23 for taxes paid pursuant to W.S. 39-17-307(a)(i);

1

2           (ii) Any person exporting alternative motor  
3 vehicle fuel from Wyoming for which the license tax has  
4 been paid is subject to a refund of the license tax paid.  
5 The refund request shall be submitted on or before the last  
6 day of the month on forms provided by or in a format  
7 required by the department. The refund request is invalid  
8 if not submitted within one (1) year of the date of  
9 purchase;

10

11           (iii) Alternative fuel purchased for  
12 agricultural purposes as defined in W.S. 39-17-301(a)(ii)  
13 is qualified for a refund of the license tax imposed under  
14 W.S. 39-17-304(a)(i) as declared by the applicant. Any  
15 person claiming a refund under this paragraph shall submit  
16 a record of purchases and shall specify the percentage of  
17 such purchases qualifying for the refund on a form provided  
18 by or in a format required by the department, along with  
19 receipts detailing the bulk gallons, gasoline gallon  
20 equivalent (GGE) or diesel gallon equivalent (DGE)  
21 purchased and license taxes paid. The department shall  
22 establish by rule the format for applying for the refund  
23 under this paragraph. The refund form and receipts shall be

1 invalid if not submitted to the department within eighteen  
2 (18) months following the date of purchase. Not to exceed  
3 sixty (60) days following submission of the information  
4 required by this paragraph, the department shall issue a  
5 refund of the qualified alternative fuel license tax;

6

7 (iv) The department shall by rule promulgated  
8 pursuant to W.S. 39-17-302(a) prescribe procedures under  
9 which an alternative fuel user who is entitled to at least  
10 a two hundred fifty dollar (\$250.00) refund of tax under  
11 this article for purchases and use of alternative fuel to  
12 propel a motor vehicle in any calendar month may apply for  
13 and receive the refund at any time after the last day of  
14 that month;

15

16 (v) The license tax under W.S. 39-17-304(a)(iii)  
17 is subject to refund on all alternative fuel sold in  
18 Wyoming for transportation of people, goods and equipment  
19 in interstate commerce and used outside Wyoming, provided  
20 that there is an adequate system for determining whether or  
21 not the alternative fuel is used in Wyoming. Nothing in  
22 this paragraph shall apply to the use, sale or distribution

1 for use of alternative fuel in Wyoming. The refund request  
2 is invalid if not submitted within one (1) year;

3

4 (vi) The license tax under W.S. 39-17-304(a)(i)  
5 is subject to refund as follows:

6

7 (A) Alternative fuel purchased from a  
8 Wyoming licensed distributor or dealer by the University of  
9 Wyoming and community colleges and public schools located  
10 in Wyoming for use in a motor vehicle is subject to refund  
11 of the license tax. The record of purchases under this  
12 paragraph shall be submitted monthly by the purchaser on  
13 refund forms provided by or in a format required by the  
14 department, along with receipts detailing gallons, gasoline  
15 gallon equivalent (GGE) or diesel gallon equivalent (DGE)  
16 purchased and license taxes paid. The refund form and  
17 receipts are invalid if not submitted to the department  
18 within one (1) year following date of purchase;

19

20 (B) Liquefied natural gas (LNG) or  
21 renewable diesel sold by a distributor, importer, supplier  
22 or dealer to the state of Wyoming or any of its political  
23 subdivisions is subject to a refund;

1  
2 (C) Liquefied natural gas, renewable diesel  
3 or compressed natural gas converted to liquefied natural  
4 gas at the point of delivery sold by a distributor,  
5 importer, supplier or dealer and used as heating fuel or to  
6 a person engaged in logging operations, mining operations,  
7 manufacturing, processing, drilling, exploration or well  
8 servicing, highway or other construction or railroad  
9 operations when the alternative fuel is consumed directly  
10 in logging operations, mining operations, manufacturing,  
11 processing, drilling, exploration or well servicing,  
12 highway or other construction or railroad operations, or  
13 other nonhighway operations or uses is subject to a refund.  
14 The record of purchases under this paragraph shall be  
15 submitted quarterly on a form provided by or in a format  
16 required by the department, along with receipts detailing  
17 the gallons, gasoline gallon equivalent or diesel gallon  
18 equivalent purchased and license taxes paid. The refund  
19 form and receipts shall be invalid if not submitted to the  
20 department within one (1) year following date of purchase.  
21 The department shall not deduct the state sales and use tax  
22 imposed by the provisions of W.S. 39-15-101 through  
23 39-16-211 from the refund to any person who possesses a

1 valid sales or use tax license under W.S. 39-15-106 or  
2 39-16-106, or if the person is exempt from paying sales or  
3 use taxes under W.S. 39-15-105 or 39-16-105. A copy of the  
4 most recent sales or use tax report or proof that the  
5 person is exempt from sales or use taxes shall accompany  
6 the claim for refund.

7

8 (d) Credits. Credit shall be given for tax paid in  
9 Wyoming on alternative fuel purchased to propel a motor  
10 vehicle but which is not used in Wyoming. The credit may be  
11 carried forward to succeeding reporting periods.

12

13 (e) Redemption. There are no specific applicable  
14 provisions for redemption for this article.

15

16 (f) Escrow. There are no specific applicable  
17 provisions for escrow for this article.

18

19 **39-17-310. Statute of limitations.**

20

21 (a) The refund form and receipts, as provided for in  
22 W.S. 39-17-309 are invalid if not submitted to the  
23 department within one (1) year following date of purchase

1 or eighteen (18) months for agricultural producers seeking  
2 refunds.

3

4 (b) Each supplier, refiner, terminal operator,  
5 importer, exporter, distributor and dealer shall keep and  
6 preserve the records relating to the purchase and sale of  
7 alternative fuels for not less than three (3) years. The  
8 department may authorize, by rule, alternate methods of  
9 preserving records required under this section.

10

11 **39-17-311. Distribution.**

12

13 (a) Except as otherwise provided in subsection (b) of  
14 this section, all alternative fuel license taxes and fees  
15 shall be distributed as follows:

16

17 (i) All alternative fuel license taxes and fees  
18 received by the department under this article shall be  
19 transferred to the state treasurer who shall credit them to  
20 the proper accounts as specified by the department and in  
21 paragraph (iv) of this subsection;

22

1           (ii) The state treasurer shall deposit all  
2 license fees under W.S. 39-17-306 into the state highway  
3 fund;

4

5           (iii) The department shall certify to the state  
6 treasurer amounts to be credited to appropriate accounts  
7 based upon deductions from the taxes collected under this  
8 article in the following order:

9

10           (A) Deduct the pro rata share of the cost  
11 of collecting the taxes received from alternative fuel used  
12 for aircraft at any municipal or county airport and  
13 distribute the remainder to the city, town or county where  
14 the airport is located. These funds shall be used for the  
15 maintenance of the airport;

16

17           (B) Deduct an amount collected on  
18 alternative fuel used in snowmobiles, computed by  
19 multiplying the number of snowmobiles for which  
20 registration and user fees have been paid during the  
21 current fiscal year under W.S. 31-2-404(a)(i) and  
22 31-2-409(a)(ii) times twenty-eight dollars and seventy-five  
23 cents (\$28.75) plus the number of gallons, gasoline gallon

1 equivalent (GGE) or diesel gallon equivalent (DGE) of  
2 alternative fuel used by snowmobiles for which registration  
3 fees have been paid during the current fiscal year under  
4 W.S. 31-2-404(a)(ii) times the current alternative fuel tax  
5 rate as defined by W.S. 39-17-304(a)(i). The number of  
6 gallons, gasoline gallon equivalent (GGE) or diesel gallon  
7 equivalent (DGE) used by commercial snowmobiles shall be  
8 reported to the department by all businesses offering  
9 commercial snowmobile recreational leasing. The amounts  
10 computed shall be credited to a separate account to be  
11 expended by the department of state parks and cultural  
12 resources to improve snowmobile trails in Wyoming;

13

14 (C) Deduct an amount collected on  
15 alternative fuel used in motorboats, computed by  
16 multiplying the number of motorboats numbered during the  
17 current fiscal year under W.S. 41-13-102 and five thousand  
18 (5,000) nonresident motorboats times twenty-eight dollars  
19 and seventy-five cents (\$28.75). The amount computed shall  
20 be credited to a separate account to be expended by the  
21 department of state parks and cultural resources to improve  
22 facilities for use by motorboats and motorboat users at  
23 state parks and state recreation areas and to provide

1 grants to governmental entities for improvement of publicly  
2 owned boating facilities at public parks and recreational  
3 facilities;

4

5 (D) Deduct an amount collected on  
6 alternative fuel used in off-road recreational vehicles,  
7 computed by multiplying the number of off-road recreational  
8 vehicles for which user registration fees have been paid  
9 during the current fiscal year under W.S. 31-2-703(a) times  
10 eighteen dollars and forty cents (\$18.40). The amount  
11 computed shall be credited to a separate account to be  
12 expended by the department of state parks and cultural  
13 resources to improve off-road recreational vehicle trails  
14 in Wyoming.

15

16 (iv) After certifying the amounts provided by  
17 paragraph (iii) of this subsection, the department shall  
18 certify the balance of taxes collected under this article  
19 to the state treasurer who shall distribute the remainder  
20 into the accounts within the state highway fund created  
21 under this subsection as follows:

22

1                   (A) Thirteen and one-half percent (13.5%)  
2 shall be distributed monthly to county treasurers. Each  
3 county treasurer shall credit such revenues to the county  
4 road fund for the improvement and maintenance of county  
5 roads. The distribution to each county shall be based on:

6

7                   (I) One-third (1/3) in the ratio in  
8 which the area of the county bears to the total area of the  
9 state;

10

11                   (II) One-third (1/3) in the ratio in  
12 which the rural population including the population within  
13 the cities and towns with less than one thousand four  
14 hundred (1,400) bears to the total rural population of the  
15 state;

16

17                   (III) One-third (1/3) in the ratio in  
18 which the assessed valuation of the county bears to the  
19 last total assessed valuation of the state.

20

21                   (B) Fourteen percent (14%) shall be  
22 credited by the state treasurer to the county treasurers of  
23 the various counties for their road construction funds,

1 except that an amount equal to the contribution required of  
2 the counties for the cost of the university's technology  
3 transfer program under W.S. 21-17-115(a)(ii) or thirty-one  
4 thousand two hundred fifty dollars (\$31,250.00), whichever  
5 is less shall be first distributed to the highway fund.  
6 Each county treasurer shall credit the revenues to the road  
7 construction fund in that county. The department shall  
8 allocate to each county a share based fifty percent (50%)  
9 upon the ratio which the rural population of each county  
10 including the population within the cities and towns with  
11 less than one thousand four hundred (1,400) bears to the  
12 total rural population of the state and fifty percent (50%)  
13 based on the ratio which the area of the county bears to  
14 the total area of the state. Any interest earned on  
15 invested funds allocated to counties shall be retained by  
16 each county and shall be used for project costs as provided  
17 by W.S. 24-2-110(a);

18

19 (C) Fifteen percent (15%) shall be  
20 distributed as follows:

21

22 (I) To the highway fund, an amount  
23 equal to the contribution required of the cities and towns

1 for the cost of the university's technology transfer  
2 program under W.S. 21-17-115(a)(iii) or thirty-one thousand  
3 two hundred fifty dollars (\$31,250.00), whichever is less;

4

5 (II) The remainder to be distributed  
6 monthly to incorporated cities and towns to be used in  
7 their street and alley programs as follows:

8

9 (1) Seventy-five percent (75%)  
10 based on the taxes paid upon alternative fuel sold to and  
11 distributed by dealers located within each incorporated  
12 city and town;

13

14 (2) Twenty-five percent (25%) in  
15 the ratio which the population of each city or town bears  
16 to the total population of all cities and towns.

17

18 (D) Fifty-seven and one-half percent  
19 (57.5%) to the state highway account.

20

21 (v) All taxes collected under W.S.  
22 39-17-304(a)(iii) shall be transferred to the state  
23 treasurer who shall deposit them only into the state

1 highway fund. The provisions of this section and W.S.  
2 39-17-305(c) shall not apply to the tax imposed by W.S.  
3 39-17-304(a)(iii). Any refund for any overpayment of the  
4 one cent (\$.01) tax imposed by W.S. 39-17-304(a)(iii) shall  
5 be taken from the taxes collected pursuant to W.S.  
6 39-17-304(a)(iii).

7

8 (b) All alternative fuel license taxes and fees  
9 related to liquefied natural gas, biodiesel or renewable  
10 diesel shall be distributed as follows:

11

12 (i) All alternative fuel license taxes and fees  
13 received by the department under this article related to  
14 liquefied natural gas, biodiesel or renewable diesel shall  
15 be transferred to the state treasurer who shall credit them  
16 to the proper accounts;

17

18 (ii) The state treasurer shall deposit all  
19 license fees under W.S. 39-17-306 into the state highway  
20 fund;

21

22 (iii) All taxes collected under W.S.  
23 39-17-304(a)(ii) related to liquefied natural gas,

1 biodiesel or renewable diesel shall be transferred to the  
2 state treasurer who shall deposit them only into the state  
3 highway fund. The provisions of paragraph (iv) of this  
4 subsection shall not apply to the tax imposed by W.S.  
5 39-17-304(a)(iii). Any refund for any overpayment of the  
6 one cent (\$.01) tax imposed by W.S. 39-17-304(a)(iii) shall  
7 be taken from the taxes collected pursuant to W.S.  
8 39-17-304(a)(iii);

9

10 (iv) The state treasurer shall:

11

12 (A) Deduct not to exceed two percent (2%)  
13 of the taxes collected under this article and distributed  
14 under this subsection corresponding to the actual cost of  
15 the administration of this article for the month and credit  
16 the money to the highway fund;

17

18 (B) Distribute monthly the remainder as  
19 follows:

20

21 (I) Twenty percent (20%) shall be  
22 distributed to county treasurers. Each county treasurer  
23 shall credit the revenues to the county road fund for the

1 improvement and maintenance of county roads. The  
2 distribution shall be based on:

3

4 (1) One-third (1/3) in the ratio  
5 in which the area of the county bears to the total area of  
6 the state;

7

8 (2) One-third (1/3) in the ratio  
9 in which the rural population including the population  
10 within the cities and towns with less than one thousand  
11 four hundred (1,400) bears to the total rural population of  
12 the state;

13

14 (3) One-third (1/3) in the ratio  
15 in which the assessed valuation of the county bears to the  
16 last total assessed valuation of the state.

17

18 (II) Five percent (5%) shall be  
19 distributed to incorporated municipalities based on the  
20 ratio that the total population of the municipality bears  
21 to the total population of all municipalities within the  
22 state. Each treasurer of a municipality shall credit the

1 revenues to the municipal street fund for the improvement  
2 and maintenance of municipal streets;

3

4 (III) The remaining revenues shall be  
5 credited to the state highway fund for the maintenance,  
6 construction and reconstruction of state highways.

7

8 (C) Deduct the pro rata share of the cost  
9 of collecting the taxes received from alternative fuel used  
10 for aircraft at any municipal or county airport and  
11 distribute the remainder to the city, town or county where  
12 the airport is located. These funds shall be used for the  
13 maintenance of the airport.

14

15 **Section 2.** W.S. 31-3-102(a) by creating a new  
16 paragraph (xxiii), 39-17-101(a)(xxiv), 39-17-111(d)(ii) and  
17 39-17-201(a)(xxx) are amended to read:

18

19 **31-3-102. Miscellaneous fees.**

20

21 (a) The following fees shall be collected for the  
22 instruments or privileges indicated:

23

1                    (xxiii) For a decal for a plug-in electric  
2 vehicle as defined in W.S. 39-17-301(a) (xxxviii) ....\$50.00

3

4                    **39-17-101. Definitions.**

5

6                    (a) As used in this article:

7

8                    (xxiv) "Alternative fuel" means ~~any accountable~~  
9 ~~product other than gasoline, gasohol, diesel fuel, dyed~~  
10 ~~diesel fuel, kerosene or dyed kerosene~~ as defined in W.S.  
11 39-17-301(a) (iii);

12

13                    **39-17-111. Distribution.**

14

15                    (d) After certifying the amounts provided by  
16 subsection (c) of this section, the department shall  
17 certify the balance of taxes collected under this article  
18 to the state treasurer who shall distribute the remainder  
19 into the accounts within the state highway fund created  
20 under this subsection as follows:

21

22                    (ii) Fourteen percent (14%) shall be credited by  
23 the state treasurer ~~to the counties' road construction~~

1 ~~account in the highway fund for distribution by the~~  
2 ~~department~~ to the county treasurers of the various counties  
3 for their road construction funds, except that an amount  
4 equal to the contribution required of the counties for the  
5 cost of the university's technology transfer program under  
6 W.S. 21-17-115(a)(ii) or thirty-one thousand two hundred  
7 fifty dollars (\$31,250.00), whichever is less shall be  
8 first distributed to the highway fund. Each county  
9 treasurer shall credit the revenues to the road  
10 construction fund in that county. The department shall  
11 allocate to each county a share based fifty percent (50%)  
12 upon the ratio which the rural population of each county  
13 including the population within the cities and towns with  
14 less than one thousand four hundred (1,400) bears to the  
15 total rural population of the state and fifty percent (50%)  
16 based on the ratio which the area of the county bears to  
17 the total area of the state. Any interest earned on  
18 invested funds allocated to counties shall be retained by  
19 each county and shall be used for project costs as provided  
20 by W.S. 24-2-110(a);

21

22 **39-17-201. Definitions.**

23

1 (a) As used in this article:

2

3 (xxx) "Alternative fuel" means ~~any accountable~~  
4 ~~product other than gasoline, gasohol, diesel fuel, dyed~~  
5 ~~diesel fuel, kerosene or dyed kerosene~~ as defined in W.S.  
6 39-17-301(a)(iii);

7

8 **Section 3.** W.S. 39-17-104(e) and 39-17-204(e) are  
9 repealed.

10

11 **Section 4.** This act is effective July 1, 2015.

12

13 (END)